

2001 INDIVIDUAL TAX RETURN CITY OF CINCINNATI

Website: www.cincinnati-oh.gov/citytax

Office Phone: (513) 352-3838



THIS SPACE IS FOR OFFICIAL USE ONLY

Mail Returns to: Cincinnati Income Tax Bureau
805 Central Avenue Suite 600
Cincinnati, OH 45202-5756

AMENDED RETURN() IF FINAL RETURN, ENTER REASON CODE () (SEE INSTRUCTIONS) DAYTIME PHONE#

ACCT #

COMPLETE THE BLOCKS TO THE RIGHT *ONLY* IF THIS SPACE
IS BLANK OR THE PREPRINTED INFORMATION IS INCORRECT.

RESIDENCY STATUS (CHECK *ONLY* ONE)

FULL YEAR RESIDENT() NON-RESIDENT()

PART YEAR RESIDENT() (FROM ___/___/___ TO ___/___/___)

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

YOUR FIRST NAME

YOUR LAST NAME

M.I.

SPOUSE'S FIRST NAME

SPOUSE'S LAST NAME

M.I.

STREET ADDRESS

CITY

STATE

ZIP CODE

1) EARNINGS (gross wages, including 401k, tips, salaries, commissions, etc.).....

Total number of W-2s and/or 1099s attached (see instructions)

2) LESS UNREIMBURSED EMPLOYEE BUSINESS EXPENSE(include copy of Federal Form 2106 (EZ)).....

3) LESS NON-TAXABLE INCOME (**part year or non-residents only**)(provide calculations).....

4) **TAXABLE EARNINGS** (Line 1 less Lines 2 and 3).....

IF NO ADDITIONAL TAXABLE INCOME, GO TO LINE 11 AND ENTER THIS AMOUNT

INCOME FROM SELF EMPLOYMENT, PARTNERSHIP, RENTAL, ETC. Attach Federal Schedules C, E, F and/or K-1

5) NET (LOSS) (OR) NET PROFIT

6) ENTER NET SCHEDULE X ADJUSTMENTS (see instructions)

7) ADJUSTED (NET LOSS) (OR) ADJUSTED NET PROFIT (Line 5 plus or minus Line 6)

8) AMOUNT OF LINE 7 ALLOCABLE TO CINCINNATI %

Cincinnati residents use 100% only. Part-year or non-residents use Schedule Y, Step 5. (see instructions)

9) LESS ALLOCABLE NET LOSS PER PREVIOUS CINCINNATI INCOME TAX RETURN(S).....

10) a) **TOTAL NET PROFIT** (Line 8 less Line 9)(see instructions).....

b) **TOTAL NET (LOSS)** (loss may not be deducted from wages)

11) **AMOUNT SUBJECT TO CINCINNATI TAX** (Line 4 plus Line 10a).....

12) **CINCINNATI INCOME TAX: 2.1% (.021) OF LINE 11**

13) **CREDITS** a) Cincinnati tax withheld by employer

b) Total estimated payments and/or other credits.....

c) Total income taxes paid to another city or county

(Residents or part year residents only)

d) **TOTAL TAX CREDITS** (add Lines 13 a, b and c)

14) **BALANCE OF TAX DUE** (Line 12 is greater than Line 13d) Enter amount you owe.

Make check payable to **City of Cincinnati**. Amounts less than \$5.00 are not due. **Paperclip all W-2s, other required schedules and payment to your return**

15) **OVERPAYMENT CLAIMED** (Line 13d is greater than Line 12).....

Enter amount to be **CREDITED** to your 2002 estimated tax

Enter amount to be **REFUNDED** (less than \$5.00 will not be refunded)

I CERTIFY I HAVE EXAMINED THIS RETURN INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE.

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER DATE

NAME AND ADDRESS OF FIRM OR EMPLOYER

May the C.I.T.B. discuss this
return with the preparer shown to
the left? (See Instructions)

() YES () NO

SIGNATURE OF TAXPAYER OR AGENT DATE

SIGNATURE OF SPOUSE DATE



CITY OF CINCINNATI
2001 INDIVIDUAL EARNED INCOME TAX RETURN
INSTRUCTIONS

Please complete this form with blue or black ink only.

Office Phone: (513) 352-3838 Toll Free General Information: (877) 767-1661
Website: <http://www.cincinnati-oh.gov/citytax>

Mail returns to: **Cincinnati Income Tax Bureau**
805 Central Avenue Suite 600
Cincinnati, Ohio 45202-5756

Return must be filed by everyone required to submit a Declaration of Estimated Tax, even though Declaration was accurate and paid in full.

This form is to be used by individuals who receive wages (W-2s), other earned income (1099s), self-employment (Schedule C—sole proprietors/single member LLCs), rental income, and other income from Federal Schedules F and/or K-1.

We are using electronic data imaging equipment to enter your tax return on our computer system. Printing clearly will ensure that the equipment will correctly read your information. **DO NOT STAPLE** and W-2 forms, checks, schedules, or other documents to your return. We will be able to process your return more efficiently when staples are not used.

PREPARING THE RETURN *Enter all negative figures by enclosing in parentheses.*

Example: (

1	2	3	4	5	6
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 .

7	8
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)

HEADING:

- (1) If filing an **AMENDED RETURN**, please mark with an "X" and attach copy of Amended Federal Return.
- (2) If a tax return is not needed for the following year, fill in the appropriate reason code for **FINAL RETURN**.
REASON CODE: 1. Cincinnati resident and all earned income is withheld at the rate of 2.1% or greater
2. Non-resident and either do not work in Cincinnati or Cincinnati wages are fully withheld
3. No longer have taxable earned income
4. Deceased
5. Other (please provide written explanation)
- (3) Enter your **DAYTIME PHONE NUMBER**.
- (4) **IF RETURN IS PREPRINTED WITH YOUR INFORMATION, USE BOXES ONLY TO MAKE CORRECTIONS. IF YOUR RETURN IS NOT PREPRINTED, FILL IN THE BOXES WITH YOUR NAME, ADDRESS AND SOCIAL SECURITY NUMBER.**
- (5) For **RESIDENCY**, mark an "X" *only* in the field that applies. Part year residents indicate moved in and/or moved out dates.

LINE 1: Enter the amount of gross wages and miscellaneous income per W-2 and/or 1099 Forms. *Gross taxable wages include tax-deferred income such as 401k or 403b plans. Include income received on 1099 Misc. Income Form, if not reported on Federal Schedule C. Enter the total number of W-2s and/or 1099s. Enclose copies of W-2s and/or 1099 Forms with your return.*

LINE 2: Enter the amount of unreimbursed employee business expense. *You must include a complete copy of Federal Form 2106 or 2106 EZ to support the deduction.*

LINE 3: Part year or non-residents only: Deduct the amount of gross wages included on Line 1 that were earned outside of Cincinnati during the period of your non-residency. If accurate records are not available, you may prorate your taxable income by dividing the number of days lived in Cincinnati by the total days in the year. *Include a schedule of calculations.*

LINE 4: Enter taxable earnings. (Line 1 less Lines 2 and 3). **If no additional taxable income, go to Line 11 and enter this amount.**

LINE 5: Enter the combined total of net profit or loss from Business, Rental, Partnership, Farm, etc. *Attach copies of your Federal Schedules C, E, F and/or Partnership K-1s.* NOTE: If the sum of *all* rental receipts is \$500 or less per month, *do not* include this profit (loss) in your total. All commercial rental properties and rental of rooming houses of five (5) rooms or more *are reportable* regardless of the amount of rents received.

LINE 6: Net Schedule X adjustments. Use this attached schedule when Line 5 includes income that is not taxable and/or items that are not deductible for city purposes.

LINE 7: Enter adjusted (combined total) net profit or loss. (Line 5 plus or minus Line 6).

LINE 8: Residents: Allocate 100% to Cincinnati. **Non-residents:** To determine the portion of your business income that is taxable to the City of Cincinnati, complete the Schedule Y Allocation Formula. Enter the average percentage from Schedule Y (Step 5) to Line 8 on the tax return. Multiply this percentage times Line 7 and enter the allocated profit (loss). *Include a copy of Schedule Y with your return.* The portion of severance pay that is subject to Cincinnati tax is based on the percentage of Cincinnati earnings for the period during which these benefits were earned. If sufficient data to establish this percentage is not available, the percentage will be developed using the employee's allocation percentages for the most recent three years. *Attach a supporting schedule of computations.*

LINE 9: Enter allocable losses from previous Cincinnati Tax Returns. Operating losses may be carried forward for a maximum period of five tax years. Taxpayers doing business both in and out of the city, who are entitled to allocate profits via Schedule Y, must also allocate losses accordingly. Failure to allocate an operating loss nullifies the carry-forward privilege. *An explanatory schedule is required to support the carry-forward operating losses claimed on the return.*

LINE 10a and 10b: Enter the combined total net profit (10a) (Line 8 less Line 9), or the combined total net loss (10b). A net loss may not be deducted from wages, but may be carried forward to offset future profits (see Line 9 instructions above).

LINE 11: Enter the amount subject to Cincinnati income tax. (Line 4 plus Line 10a).

LINE 12: Compute the tax at 2.1% (.021) of the amount entered on Line 11.

LINE 13: Credits:

- a. Enter the amount of Cincinnati tax withheld by employer(s).
- b. Enter the total amount of payments made and/or credits allowable from prior year overpayments to your estimated tax for this year.
- c. Enter the amount of city or county tax paid to another municipality. *Only resident individuals may take this credit during the taxable year, either through withholding or by direct payment. If the taxpayer works in a municipality that withholds greater than 2.1%, the allowable credit is limited to 2.1% of the income that is subject to the other municipality's tax. Paperclip W-2s and/or other documentation to support credit claimed.*
- d. Enter total of credits allowable. (Add Lines 13 a, b and c).

LINE 14: If Line 12 is greater than Line 13d enter amount of tax due here. Make check or money order payable to the City of Cincinnati. Payment must accompany the return when filed. **Amounts less than \$5.00 are not due.**

LINE 15: If Line 13d is greater than Line 12 enter the difference here. Enter the amount of the overpayment that you wish to be credited to your next year's estimated tax and/or the amount of overpayment that you wish to be refunded to you. **Overpayments of less than \$5.00 will not be refunded.** If no indication is made on your return, your overpayment will automatically be credited to next year's estimated taxes.

SIGNATURE: Sign and date your return. It is not legally filed until signed by the taxpayer or agent legally authorized to sign returns for taxpayer. If someone other than the taxpayer prepares the return, such person must sign, date, and show their address. If the person preparing the return is an employee, the name and address of the employer should be imprinted beneath the signature.

PAID PREPARER AUTHORIZATION: If you want to allow the Cincinnati Income Tax Bureau (CITB) to discuss your tax return with the paid preparer who signed it, check the "Yes" box. This authorization applies only to the individual whose signature appears as the preparer. It does not apply to the firm, if any, shown on the line below the signature. If you check the "Yes" box, you and your spouse, if filing a joint return, are authorizing the CITB to call the paid preparer to answer any questions that may arise during the processing of your return. You are authorizing the paid preparer to: 1) Give the CITB any information that is missing from your return, 2) Call the CITB for information about the processing of your return or the status of your refund or payment(s) and 3) Respond to certain CITB notices that you have shared with the preparer about math errors, offsets, and return preparation. *The notices will not be sent to the preparer.* You are not authorizing the paid preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the CITB. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regards to extensions) for filing your next year tax return.

EXTENSIONS may not be granted for the filing of a Declaration but may be granted for filing of the annual return for a period of time not less than the federal extension requested and not more than six (6) months. The taxpayer may make the request by filing a copy of the taxpayer's request for a federal filing extension. The request must be postmarked by the due date of the return for which the extension is being requested. The extension request shall be granted unless it is filed late or the taxpayer owes delinquent tax, penalty or interest or has failed to file required returns, reports or documents for prior tax periods. Interest at the rate prescribed by law (7% for taxes becoming due in 2002) shall apply to any unpaid tax during the period of extension. Should you need a copy of the approved extension, send a duplicate copy and a postpaid self-addressed envelope.

RETURN MUST BE FILED ON OR BEFORE APRIL 30, 2002.